

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF NORTHWOOD, IOWA DUE: December 1, 2016		16209800700000 Northwood City Clerk 627 Central Ave Northwood, IA 50459	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	646,297		646,297	624,969
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	646,297		646,297	624,969
Delinquent property taxes	0		0	
TIF revenues	286,559		286,559	275,000
Other city taxes	193,676	0	193,676	265,011
Licenses and permits	19,890	0	19,890	24,500
Use of money and property	14,294	0	14,294	14,500
Intergovernmental	287,329	0	287,329	742,006
Charges for fees and service	82,992	764,363	847,355	767,000
Special assessments	0		0	
Miscellaneous	326,633	0	326,633	354,100
Other financing sources	667,961	377,979	1,045,940	1,045,479
Total revenues and other sources	2,525,631	1,142,342	3,667,973	4,112,565
Expenditures and Other Financing Uses				
Public safety	327,941	0	327,941	353,739
Public works	381,027	0	381,027	397,535
Health and social services	16,922	0	16,922	24,532
Culture and recreation	286,734	0	286,734	279,534
Community and economic development	327,644	0	327,644	519,461
General government	246,867	0	246,867	179,559
Debt service	215,479	0	215,479	215,479
Capital projects	0	0	0	
Total governmental activities expenditures	1,802,614	0	1,802,614	1,969,839
Business type activities	0	1,246,786	1,246,786	1,645,057
Total ALL expenditures	1,802,614	1,246,786	3,049,400	3,614,896
Other financing uses, including transfers out	697,560	3,681	701,241	545,479
Total ALL expenditures/And other financing uses	2,500,174	1,250,467	3,750,641	4,160,375
Excess revenues and other sources over (Under) Expenditures/And other financing uses	25,457	-108,125	-82,668	-47,810
Beginning fund balance July 1, 2015	1,398,998	664,713	2,063,711	2,477,146
Ending fund balance June 30, 2016	1,424,455	556,588	1,981,043	2,429,336

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 833,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,737,820

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one	
	10/26/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Area Code	Number	Extension
Amber Julseth	641	324-1075	
Signature of Mayor or other City official (Name and Title)		Date signed	
		10/18/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	505,717	139,999		581			646,297			646,297	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	505,717	139,999		581	0		646,297		T01	646,297	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	505,717	139,999		581	0	0	646,297			646,297	6			
7	TIF revenues			286,559				286,559		T01	286,559	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		193,676					193,676		T09	193,676	14			
16	TOTAL OTHER CITY TAXES	0	193,676	0	0	0	0	193,676	0		193,676	15			
17	Section B - LICENSES AND PERMITS	19,890						19,890		T29	19,890	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	5,405					524	5,929		U20	5,929	18			
20	Rents and royalties	8,365						8,365		U40	8,365	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	13,770	0	0	0	0	524	14,294	0		14,294	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		245,799					245,799		C46	245,799	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	19,592	5,438					25,030		C89	25,030	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	19,592	251,237	0	0	0	0	270,829	0		270,829	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	16,500						16,500		D89	16,500	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	16,500	0	0	0	0	0	16,500	0		16,500	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	36,092	251,237	0	0	0	0	287,329	0		287,329	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	243,763	A91	243,763	73				
74	Sewer							0	354,567	A80	354,567	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	2,150						2,150		A01	2,150	78				
79	Landfill/garbage							0	130,610	A81	130,610	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	35,423	A94	35,423	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	14,475					1,650	16,125		A03	16,125	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	41,269						41,269		A61	41,269	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	23,448						23,448			23,448	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	81,342	0	0	0	0	1,650	82,992	764,363		847,355	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	292,215	12,624					304,839		U99	304,839	108				
109	Deposits and sales/fuel tax refunds	1,238						1,238		U99	1,238	109				
110	Sale of property and merchandise	17,575						17,575		U11	17,575	110				
111	Fines	2,981						2,981		U30	2,981	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	314,009	12,624	0	0	0	0	326,633	0		326,633	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	970,820	597,536	286,559	581	0	2,174	1,857,670	764,363		2,622,033	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	344,699	NR	344,699	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	268,500	108,982					377,482	33,280		410,762	127				
128	Internal TIF loans and transfers in		75,000		215,479			290,479			290,479	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	268,500	183,982	0	215,479	0	0	667,961	377,979		1,045,940	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,239,320	781,518	286,559	216,060	0	2,174	2,525,631	1,142,342		3,667,973	132				
133												133				
134	Beginning fund balance July 1, 2015	456,192	707,895	46,341	77,877		110,693	1,398,998	664,713		2,063,711	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,695,512	1,489,413	332,900	293,937	0	112,867	3,924,629	1,807,055		5,731,684	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
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150												150				
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155												155				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	320,535						320,535		E62	320,535	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	7,331						7,331		E24	7,331	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	75						75		E32	75	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	327,941	0		0	0	0	327,941			327,941	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF NORTHWOOD		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	94,529	243,182					337,711		E44	337,711	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	38,470						38,470		E44	38,470	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	4,360	486					4,846		E01	4,846	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	137,359	243,668		0	0	0	381,027			381,027	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF NORTHWOOD		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	16,482	440					16,922		E32	16,922	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	16,482	440				0	0	0		16,922	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	63,335	22,349					85,684		E52	85,684	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	52,713	3,963					56,676		E61	56,676	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	87,394	3,614					91,008		E61	91,008	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	48,480	4,886					53,366		E03	53,366	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	251,922	34,812		0	0	0	286,734			286,734	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		108,700					108,700		E89	108,700	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		50,000					50,000		E89	50,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		78,772					78,772		E50	78,772	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	76,719						76,719		E89	76,719	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			13,453				13,453		E89	13,453	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	76,719	237,472	13,453	0	0	0	327,644			327,644	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORTHWOOD		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,825	461					6,286		E29	6,286	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	23,273	28,654					51,927		E23	51,927	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,658						1,658		E89	1,658	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,000						6,000		E25	6,000	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	37,431	149					37,580		E31	37,580	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	143,416						143,416		E89	143,416	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	217,603	29,264	0	0	0	0	246,867			246,867	176
177	Section G — DEBT SERVICE				215,479			215,479			215,479	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	215,479	0	0	215,479			215,479	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,028,026	545,656	13,453	215,479	0	0	1,802,614			1,802,614	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORTHWOOD		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								214,259	E91	214,259	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								459,688	E80	459,688	201
202	Purchase of land and equipment									G80	0	202
203	Construction								375,511	F80	375,511	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								134,927	E81	134,927	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								62,401	E94	62,401	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF NORTHWOOD						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,246,786		1,246,786	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,028,026	545,656	13,453	215,479	0	0	1,802,614	1,246,786		3,049,400	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	192,081	215,000					407,081	3,681		410,762	255
256	Internal TIF loans/repayments and transfers out			290,479				290,479			290,479	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	192,081	215,000	290,479	0	0	0	697,560	3,681		701,241	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,220,107	760,656	303,932	215,479	0	0	2,500,174	1,250,467		3,750,641	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted						112,867	112,867			112,867	264
265	Committed			28,968				28,968			28,968	265
266	Assigned		728,757		78,458			807,215			807,215	266
267	Unassigned	475,405						475,405			475,405	267
268	Total Governmental	475,405	728,757	28,968	78,458	0	112,867	1,424,455			1,424,455	268
269	Proprietary								556,588		556,588	269
270	Total ending fund balance June 30, 2016	475,405	728,757	28,968	78,458	0	112,867	1,424,455	556,588		1,981,043	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,695,512	1,489,413	332,900	293,937	0	112,867	3,924,629	1,807,055		5,731,684	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF NORTHWOOD Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>										
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 320,535 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$		
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		528,763		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$		
2. Sewer utility	19U	29U 344,699	39U	49U	49U	49U	49U	I89		
3. Electric utility	19U	29U	39U	49U	49U	49U		I92		
4. Gas utility	19U	29U	39U	49U	49U	49U		I93		
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94		
6. Industrial Revenue	19T	24T	34T		44T	44T		I89		
7. Mortgage revenue	19T	24T	34T		44T	44T		I89		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89		
9. Other-Specify Purpose DW	19U 538,000	29U	39U	49U 438,000	49U	49U	49U	I89 9,415		
10. Purpose DW	19U 485,000	29U	39U	49U 395,000	49U	49U	49U	I89 15,295		
11.	19U	29U	39U	49U	49U	49U	49U	I89		
12.	19U	29U	39U	49U	49U	49U	49U	I89		
13.	19U	29U	39U	49U	49U	49U	49U	I89		
14.	19U	29U	39U	49U	49U	49U	49U	I89		
Total long-term debt	1,023,000	344,699	0	833,000	0	0	0	24,710		
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2015				61V \$						
Outstanding as of JUNE 30, 2016				64V \$						
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		94,756,408		x .05 = \$		
Actual valuation -- January 1, 2014				\$		94,756,408		4,737,820		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset		Amount - Omit cents								
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61						
		\$	\$	1,981,043			1,981,043			
REMARKS							V98			